

# State of South Carolina

## Office of the Governor

MARK SANFORD  
GOVERNOR

Post Office Box 12267  
COLUMBIA 29211

September 8, 2004

The Honorable David H. Wilkins  
Speaker of the House of Representatives  
Post Office Box 11867  
Columbia, South Carolina 29211

Mr. Speaker and Members of the House:

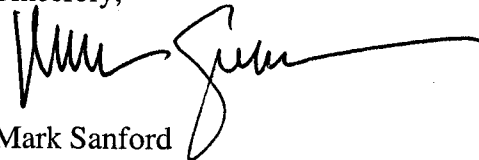
I am hereby returning without my approval H. 5085, R-436, a bill which allows a surviving spouse of a decedent whose organs are donated to claim a one thousand dollar income tax credit. This type of tax credit is the first of its kind to be adopted by any state legislature to date. I am vetoing this bill because I believe it allows a form of valuable consideration for human organ transplants which I oppose and also may be a violation of federal law.

While I understand this well-intended attempt to encourage more organ donations, I believe the nature of this financial incentive is ethically and morally-suspect because it gives a monetary incentive for human organ donation. This type of financial incentive is also strongly opposed by the National Kidney Foundation, which also objects to H. 5085.

Additionally, Section 374(e) of Title 42 of the United States Code prohibits any person from knowingly acquiring any human organ for "valuable consideration" for use in human transplantation. A one thousand dollar income tax credit given to the surviving spouse of an organ donor may be considered "valuable consideration" in violation of federal law.

For these reasons, I am vetoing H. 5085, R-436.

Sincerely,



Mark Sanford